

1 **Q. Evidence of Kathleen McShane – Appendix “B”, “Selection of U.S. Low Risk Utility**
2 **Sample.”: In Ms. McShane’s U.S. Utility Sample, she provides “Utility-specific**
3 **information in respect of each of the companies from pages B-2 to B-34 of Appendix**
4 **“B”. Please state the source(s) of this data reported in respect of each of the U.S.**
5 **corporations listed at p. B-1.**

6
7 A. For all companies, data were compiled from regulatory decisions, individual company
8 annual reports and Form 10-Ks. Additional information was taken from Regulatory
9 Research Reports ("RRA") state commission reports, RRA special reports (e.g.,
10 adjustment mechanisms and rate riders) and the AGA's report cited in footnote 1 to the
11 table on page B-34. Information was also obtained from rating reports for the companies
12 published by Moody's and S&P.